

ARIZONA DEPARTMENT OF EDUCATION

Tom Horne
Superintendent of
Public Instruction



School Finance
1535 West Jefferson
Phoenix, Arizona 85007
(602) 542-5695
(602) 542-9033 Fax

STATE OF ARIZONA

SCHOOL FINANCE MEMORANDUM 05-020

TO: School District Superintendents, County School Superintendents, Principals, and Head Teachers
FROM: Philip Williams, Director of School Finance
DATE: December 14, 2004
SUBJECT: December 15, 2004 Basic calculations for Equalization Assistance Report (APOR 55-1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64)

The December 15, 2004 apportionment reports including the Sudden Growth Report (APOR 55-2) for your school district are posted on your district's home page on the ADE web site (<http://www.ade.az.gov/districts/default.asp>). If you need help viewing these reports please call your local Regional Training Center (RTC). The phone numbers for all Regional Training Centers can be found at <http://www.ade.az.gov/rtc>. Instructions and forms to request an advance of state aid based on need (not growth) are available on ADE's web site @ <http://www.ade.state.az.us/schoolfinance/Forms/DistCashAdv>.

The following items have been included in the December 15, 2004 APOR calculations:

- **ADMS data:** FY04 Student Detail data successfully submitted and processed by ADE as of November 30, 2004. Contact Katherine van Mourik at 602.542.8797 or by email (kvanmou@ade.az.gov) if you have concerns regarding the counts used in the calculation.
- **Advance Based on 40th Day Growth:** Included for eligible districts submitting a signed growth request form found on ADE's web site at <http://www.ade.state.az.us/schoolfinance/Forms/GrowthForms/>. If your district submitted a form but did not receive growth reflected on page 2 of the APOR 55-1, it may be due to missing or late submitted Student Detail. Please review the FY05 ADMS46-1 and other related ADM reports to determine if all submitted data files processed successfully. If you need additional assistance regarding ADM file submission/processing, please contact a Regional Training Center or Katherine van Mourik as referenced above.
- **District Sponsored Charter School ADMS:** Counts based on FY05 40th day Student Detail data. SPED and ELL counts, however, are still based on estimates.
- **Assessed Valuations:** FY04 data by district and county including the SRP Voluntary Contributions revised to reflect final FY04 figures.
- **Additional State-Aid Property Rolls:** FY04 data revised to reflect final figures reported by the Department of Revenue
- **Rapid Decline:** Adjusted to 50% pursuant to Laws 2004, 2nd Regular Session, Chapter 278, Section 10 and updated based on FY05 submitted budget status.
- **FY05 Audit Expense adjustment:** Revised to reflect the FY03 Expenditures reported on your FY03 AFR provided you have budgeted for Audit Expenses in FY05 and have reported your FY03 actual expenses on Worksheet C of your FY05 Budget Worksheet file. Please check the submitted file status on your home page <http://www.ade.az.gov/districts>. Be sure your district has submitted the district-wide budget, and the worksheets when submitting budgets. All budget and AFR files must be submitted via the **COMMON LOGON**. If you need assistance uploading budget items, contact a Regional Training Center (RTC).

If you have any questions regarding the content of your reports please contact Bonnie Betz at 602.542.8253 or by email at bbetz@ade.az.gov. Any questions or concerns may also be emailed to the School Finance Inbox at schoolfinance@ade.az.gov.